A

Adjusting price indices for tax changes Nick Morris v.1, *1*, 60–4
After Dawson Malcolm Gammie v.5, *3*, 23–43
Age allowance Nick Morris v.2, *3*, 29–36
age of retirement v.7, *3*, 25–40
agriculture v.1, *2*, 17–35, 51–65; v.3, *2*, 92–100
AIDINOFF, M. Bernard *Furniss v Dawson* v.6, *4*, 66–76
Airline deregulation in the United States: the lessons for Europe Peter Forsyth v.4, *3*, 7–22
airline efficiency v.7, *1*, 61–81
Airlines and airports: privatisation, competition and regulation Peter Forsyth v.5, *1*, 61–75
airports: Stansted v.7, *3*, 76–82
Airports policy White Paper: privatisation and regulation David Starkie and David Thompson v.6, *4*, 30–41
ALWORTH, Julian *Are there feasible reforms for corporation taxes?* v.1, *3*, 65–73
Analytical foundations of the Medium Term Financial Strategy Tim Congdon v.5, *2*, 17–29
anti-avoidance provisions v.4, 1, 24–8; *see also* avoidance
Anti-competitive practice John Kay and Tom Sharpe v.3, *3*, 191–8
Anti-trust and economic theory: some observations from the US experience George Hay v.6, *1*, 59–69
Approaching an expenditure tax? John Kay v.7, *2*, 33–7
Are there feasible reforms for corporation taxes? Julian Alworth v.1, *3*, 65–73
ARTIS, Michael *1988 Budget and the MTFS* v.9, *2*, 14–29
ASHWORTH, Mark *Company cars taxation* V.8, *4*, 24–38
ATKINSON, Tony *On the switch to indirect taxation* v.2, *2*, 1–8
auctions v.10, *1*, 17–31
Australia: wage indexation v.1, *3*, 60–4
automobile industry v.4, *1*, 44–7; *see also* car prices
aviation v.10, *4*, 19–52
avoidance
  anti-avoidance provisions v.7, *1*, 24–8
  business purpose test v.6, *3*, 66–76
  earned income v.5, *3*, 1–22
  "industry" v.6, *3*, 51–65
  legislation v.5, *3*, 23–43; v.7, *1*, 82–94
AYLEN, Jonathan *Privatisation of the British Steel Corporation* v.9, *3*, 1–25

B

BARROW, Michael *Efficiency measurement in the public sector* v.10, *1*, 72–97
BEENSTOCK, Michael *Tax shields on savings with life assurance companies and pension funds in the United Kingdom* v.4, *3*, 62–74
BEIGHTON, Leonard *Tax policy and management* v.8, *1*, 1–16
benefit system
  changes in 7, *2*, 48–53
  housing v.4, *1*, 48–65
  1968–83 v.7, *4*, 18–27
  supplementary v.7, *4*, 28–44; v.8, *4*, 1–14
  targeting v.8, *1*, 83–93
  and unemployment v.4, *1*, 66–79
  and work incentive v.1, *4*, 8–25
BENNETT, Robert *Impact of non-domestic rates on profitability and investment* v.7, *1*, 34–50
BEVAN, Gwyn, *Cash limits* v.1, *3*, 26–43
  Organising the finance of hospitals by simulated markets v.5, *4*, 44–63
  Reforming UK health care v.10, *1*, 53–71
black economy v.2, *1*, 58–73
Block grants: origins, objects and use Tony Travers v.3, *1*, 11–22
BLUNDELL, Richard *On the reform of the taxation of husband and wife* v.5, *4*, 1–22
BOND, Stephen *Financial volatility, the stock market crash and corporate investment* v.9, *2*, 72–80
book reviews
  Costs and benefits of VAT by Cedric Sandford v.2, *2*, 61–2
  Inheritance and wealth inequality in Britain by Harburg and Hitchens v.1, *3*, 74–5
  Poverty in the United Kingdom by P. Townsend v.1, *2*, 91–2
  Stagflation Vol. I: Wage fixing by James Meade v.3, *1*, 65–6
BOOTLE, Roger *Budget strategy and the exchange rate* v.7, *2*, 1–10
British Gas: options for privatisation Beth Hammond, Dieter Helm and David Thompson v.6, *4*, 1–20
British merger policy James Fairburn v.6, *1*, 70–81
British Steel Corporation v.9, *3*, 1–25
British Telecom v.9, *3*, 54–67
BRITTON, Andrew
  Budget and its critics v.6, *2*, 23–30
  Budget and the economic strategy v.5, *2*, 1–7
  Budget and unemployment v.7, *2*, 11–20
  Economic policy and prospects v.4, *2*, 19–28
  Public sector in surplus v.10, *2*, 13–23
  Taxpayers' capital v.8, *2*, 24–34
broadcast franchises v.10, *1*, 17–31

BROWN, Chuck
Tax evasion and avoidance on earned income v.5, *3*, 1–22
Will the 1988 income tax cuts either increase work incentives or raise more revenue? v.9, *4*, 93–107
BROWN, *Sir* Henry Phelps *Incomes policy revisited* v.2, *3*, 1–9
BUCKLAND, Roger *Privatisation techniques and the PSBR* v.5, *3*, 44–53
BUDD, Alan
Macroeconomic aspects of the 1984 Budget v.5, *2*, 8–16
Macroeconomic aspects of the 1988 Budget v.9, *2*, 1–13
Macroeconomic policy and the 1985 Budget v.6, *2*, 10–22
1986 Budget and macroeconomic policy v.7, *2*, 21–32
Budget
1979
Kay, John and Morris, Nick v.1, *1*, 1–10
1980
Morris, Nick v.1, *3*, 44–6
1981
Morris, Nick v.2, *2*, 47–9
1982
Kay, John and Mayer, Colin v.3, *2*, 82–91
1983
Britton, Andrew v.4, *2*, 19–28
Budd, Alan v.4, *2*, 65–74
Devereux, Michael v.4, *2*, 75–9
Devereux, Michael and Morris, Nick v.4, *2*, 29–42
Kay, John v.4, *2*, 1–7
1984
Britton, Andrew v.5, *2*, 1–7
Budd, Alan v.5, *2*, 8–16
Chown, John v.5, *2*, 73–81; *correction* v.5, *4*, 64
Congdon, Tim v.5, *2*, 17–29
Devereux, Michael v.9, *1*, 62–79
Devereux, Michael and Morris, Nick v.5, *2*, 63–72
Dilnot, Andrew v.5, *2*, 57–62
Edwards, Jeremy v.5, *2*, 30–44
Gammie, Malcolm v.5, *2*, 82–92
Hills, John v.5, *2*, 45–56
1985
Britton, Andrew v.6, *2*, 23–30
Budd, Alan v.6, *2*, 10–22
Congdon, Tim v.6, *2*, 6–9
Davis, Evan and Dilnot, Andrew v.6, *2*, 51–60
Kay, John v.6, *2*, 1–5, 61–70
King, John v.6, *2*, 71–7
Sharples, Adam v.6, *2*, 31–9

1986
Bootle, Roger v.7, *2*, 1–10
Britton, Andrew v.7, *2*, 11–20
Budd, Alan v.7, *2*, 21–32
Dilnot, Andrew and Stark, Graham v.7, *2*, 48–53
Kay, John v.7, *2*, 33–7
Symons, Elizabeth and Walker, Ian v.7, *2*, 38–47
1987
Dicks, Geoffrey v.8, *2*, 1–10
Dilnot, Andrew *et al.* v.8, *2*, 48–57
Martin, Bill v.8, *2*, 11–23
1988
Artis, Michael v.9, *2*, 14–29
Budd, Alan v.9, *2*, 1–13
Dilnot, Andrew *et al.* v.9, *2*, 38–47
Minford, Patrick v.9, *2*, 30–7
Robinson, Bill and Stark, Graham v.9, *2*, 48–56
1989
Britton, Andrew v.10, *2*, 13–23
Currie, David v.10, *2*, 1–12
Dilnot, Andrew and Disney, Richard v.10, *3*, 34–49
Maynard, Geoffrey v.10, *2*, 24–8
Budget and its critics Andrew Britton V.6, *2*, 23–30
Budget and the economic strategy Andrew Britton v.5, *2*, 1–7
Budget and the Government's economic strategy Adam Sharples v.6, *2*, 31–9
Budget and unemployment Andrew Britton v.7, *2*, 11–20
Budget 1983 John Kay v.4, *2*, 1–7
Budget of 1983 Alan Budd v.4, *2*, 65–74
Budget strategy and the exchange rate Roger Bootle v.7, *2*, 1–10
Budgetary arithmetic and the 1983 Budget Michael Devereux and Nick Morris v.4, *2*, 29–42
budgetary reform v.1, *1*, 51–9
Budgets 1979–83 v.4, *2*, 54–64
BUNN, Derek *Evaluation of the long-term effects on UK electricity prices following privatisation* v.10, *4*, 104–16
Evaluation of the nuclear constraint in a privatised electricity supply industry v.10, *2*, 41–52
BURKE, Richard *Convergence of tax systems in the European Community* v.1, *4*, 1–7
Bus, National v.7, *3*, 1–24
Business purpose test: the Dutch approach Jan van Kempen v.6, *3*, 66–76
business taxation; v.1, *1*, 11–19; v.4, *3*, 23–8; v.5, *2*, 82–92; *see also* corporation tax, National Insurance contributions, rates, non-domestic

BUTTON, Kenneth *Liberalising the Canadian scheduled aviation market* v.10, *4*, 19–52
Buy-outs and the privatisation of National Bus Corinne Mulley and Mike Wright v.7, *3*, 1–24

C

cable policy v.4, *3*, 29–45
Can household surveys help explain the fall in the savings ratio? Catherine Lee and Bill Robinson v.10, *3*, 60–71
Canada
  aviation v.10, *4*, 19–52
  avoidance legislation v.7, *1*, 82–94
CAP *see* Common Agricultural Policy
Capacity constraints, real wages and the role of the public sector in creating jobs Bill Robinson v.6, *2*, 40–50
capital gains v.3, *2*, 82–91; v.6, *2*, 71–7; v.10, *1*, 17–31
Capital transfer tax: adieu Alister Sutherland v.5, *3*, 68–83
Capital transfer tax: an obituary Alister Sutherland v.2, *3*, 35–51
Capital transfer tax: an obituary: a comment Ken Richards v.4, *1*, 80–2
Capital transfer tax and farming Alister Sutherland v.1.*2*, 51–65
car prices v.4, *1*, 44–7
cars, company v.8, *4*, 24–38
Case for a tighter merger policy J.G. Tulip Meeks and G. Meeks v.2, *2*, 33–46
Case for supplementary benefit Paul Spicker v.7, *4*, 28–44
Cash limits Gwyn Bevan v.1, *4*, 26–43
CAVE, Martin *The conduct of auctions for broadcast franchise* v.10, *1* 17–31
cellular phones v.10, *4*, 83–103
Challenges to demand management Marcus Miller v.2, *1*, 47–57
Chancellor's arithmetic Michael Devereux and Nick Morris v.5, *2*, 63–72
Change the financial year Christopher Johnson v.1, *3*, 29–33
Changes in tax progressivity, 1951–85 John Kay v.6, *2*, 61–6
CHOWN, John
  Corporation tax Green Paper v.3, *2*, 114–20
  1984 Budget, the Finance Bill and corporate finance v.5, *2*, 73–81; *correction* v.5, *4*, 64
CHRYSTAL, K. Alec *Would a higher fiscal deficit stimulate the economy?* v.8, *1*, 17–23
civil service v.1, *4*, 49–55; v.3, *3*, 162–72
coaching industry v.5, *1*, 76–86; v.7, *4*, 45–68
COHEN, David *New system of petroleum tax* v.1, *2*, 36–50
Comment on inflation tax R.C.O. Matthews v.3, *1*, 61–4
Common Agricultural Policy v.3, *2*, 92–100

Common Agricultural Policy Nick Morris v.1, *2*, 17–35
community charge v.9, *1*, 18–28; v.10, *3*, 1–12
Companies, inflation and taxation G. Richardson v.1, *2*, 1–12
Companies, inflation and taxation: comment James Meade v.1, *2*, 13–16
company accounts v.9, *1*, 1–17
Company cars taxation Mark Ashworth and Andrew Dilnot v.8, *4*, 24–38
company dividend policy v.5, *1*, 1–17
company taxation v.1, *1*, 11–19; *see also business taxation*
Comparative burden of business taxation John Kay and Jadu Sen v.4, *3*, 23–8
Comparative performance of public and private enterprise Richard Pryke v.3, *2*, 68–81
competition
  airlines and airports v.5, *1*, 61–75
  anti-competitive practice v.3, *3*, 191–8
  electricity v.7, *1*, 11–33
  law v.8, *1*, 24–47
  Monopolies Commission v.6, *1*, 82–96
  policy: a symposium (conference papers) v.6, *1*, 33–96
  predatory practices v.6, *3*, 24–36
  and regulation v.5, *1*, 47–60; v.7, *3*, 41–66
  telecommunications v.7, *3*, 41–66
  vertical restraints v.6, *3*, 37–50
Competition and efficiency in refuse collection: a critical comment Joe Ganley and John Grahl v.9, *1*, 80–5
Competition and efficiency in refuse collection: a reply Simon Domberger, Shirley Meadowcroft and David Thompson v.9, *1*, 86–90
Competition in conveyancing: an analysis of solicitors' charges 1983–85 Simon Domberger and Avrom Sherr v.8, *3*, 17–28
Competition in electricity supply: has the Energy Act failed? Beth Hammond, Dieter Helm and David Thompson v.7, *1*, 11–33
competitive tendering v.8, *4*, 39–54
Competitive tendering and efficiency: the case of refuse collection Simon Domberger, Shirley Meadowcroft and David Thompson v.7, *4*, 69–87
Competitive tendering and refuse collection: identifying the sources of efficiency gains John Cubbin, Simon Domberger and Shirley Meadowcroft v.8, *3*, 49–58
Conduct of auctions for broadcast franchises Martin Cave v.10, *1*, 17–31
CONGDON, Tim
  Analytical foundations of the Medium Term Financial Strategy v.5, *2*, 17–29
  Does Mr Lawson really believe in the Medium Term Financial Strategy? v.6, *2*, 6–9
Consequences of the abolition of the Inner London Education Authority Stephen Smith and Sheila Watson v.9, *3*, 68–85

contracting-out v.5, *1*, 98–105
Contracting out of the State Earnings Related Pension Scheme Richard Hemming and John Kay v.2, *3*, 20–8
Convergence of tax systems in the European Community Richard Burke v.1, *4*, 1–7
conveyancing v.8, *3*, 17–28
Co-operative and constructive relationship? The Treasury response to its Select Committee 1979–82 John Hills v.4, *1*, 1–13
Copeland, Laurence S. *Market efficiency before and after the crash* v.10, *3*, 13–33
corporate finance v.5, *4*, 64, 73–81; *see also* business taxation
corporate investment v.9, *2*, 72–80
corporation tax
  Green Paper v.3, *2*, 102–20
  marginal rates v.3, *2*, 142–60
  1984 Budget v.5, *2*, 73–81
  reform v.1, *3*, 65–73; v.5, *2*, 30–44
  revenue v.8, *2*, 77–85
  structure v.3, *2*, 121–41
  symposium v.3, *2*, 101–60
Corporation tax Green Paper John Chown v.3, *2*, 114–20
Corporation tax: the effect of the 1984 reforms on the incentive to invest Michael Devereux v.9, *1*, 62–79
cost of living v.3, *3*, 188–90; *see also* Gross Earnings Deflator; living standards; Personal Disposal Income
Counting people with low incomes: the impact of recent changes in official statistics Paul Johnson and Steven Webb v.10, *4*, 66–82
Counting the family silver: the public sector's balance sheet 1957 to 1987 John Hills v.10, *2*, 66–85
CREEDY, John
  New pension scheme in Britain v.9, *2*, 57–71
  Trade unions, wages and taxation v.10, *3*, 50–9
CUBBIN, John *Competitive tendering and refuse collection* v.8, *3*, 49–58
CURRIE, David *A macroeconomic view of the 1989 Budget* v.10, *2*, 1–12

D

DAVIES, David *IFS position on unemployment benefits* v.4, *1*, 66–73
DAVIS, Edward *Privatisation techniques and the PSBR* v.5, *3*, 44–53
DAVIS, Evan
  Express coaching since 1980 v.5, *1*, 76–86
  Extending the VAT base v.6, *1*, 1–16
  Profit-sharing and employee share ownership v.7, *2*, 54–62
  Restructuring of National Insurance contributions in the 1985 Budget v.6, *2*, 51–60

Social Security Green Paper v.6, *3*, 1–8
Death duties: taxing estates or inheritances Cedric Sandford v.8, *4*, 15–23
Deep Discount Bonds: or how to get an interest-free loan John Hills v.5, *3*, 62–7
demand management v.2, *1*, 47–57
Demographic influences on public spending Mark Pearson, Stephen Smith and Stuart White v.10, *2*, 48–65
Deregulating express coaches: a reassessment Sue Jaffer and David Thompson v.7, *4*, 45–68
deregulation
  airlines v.4, *3*, 7–22
  express coaching v.5, *1*, 76–86; v.7, *4*, 45–68
  see also regulation
DEVEREUX, Michael
  Budgetary arithmetic and the 1983 Budget v.4, *2*, 29–42
  Chancellor's arithmetic v.5, *2*, 63–72
  Corporation tax v.9, *1*, 62–79
  Financial volatility, the stock market crash and corporate investment v.9, *2*, 72–80
  On the growth of corporation tax revenues v.8, *2*, 77–85
  Pattern of revenue receipts from North Sea oil v.4, *1*, 14–23
DICKS, Geoffrey *1987 Budget: a forecaster's perspective* v.8, *2*, 1–10
DILNOT, Andrew
  Company cars taxation v.8, *4*, 24–38
  Distributional consequences of Mrs Thatcher v.7, *2*, 48–53
  Distributional effects of the Common Agricultural Policy v.3, *2*, 92–100
  Energy policy, merit goods and social security v.8, *3*, 29–48
  Exchequer costs of unemployment v.2, *3*, 10–19
  Impact of the 1984 Budget on the household sector v.5, *2*, 57–62
  Male unemployment and women's work v.8, *3*, 1–16
  1987 Budget in perspective v.8, *2*, 48–57
  1988 Budget and the structure of personal taxation v.9, *2*, 38–47
  1988 social security reforms v.9, *3*, 28–53
  Pensions schemes after the 1989 Budget v.10, *3*, 34–49
  Poverty trap, tax cuts and the reform of social security v.7, *1*, 1–10
  Progressivity and graduation in income tax v.5, *4*, 23–9
  Reforming National Insurance contributions v.9, *4*, 1–24
  Reforming National Insurance contributions: a progress report v. 10, *2*, 38–47
  Restructuring of National Insurance contributions in the 1985 Budget v.6, *2*, 51–60
  Social Security Green Paper v.6, *3*, 1–8
  Targeting of benefits v.8, *1*, 83–93
  Tax system and distribution 1978–83 v.4, *2*, 54–64
  Top-rate tax cuts and incentives v.9, *4*, 70–92

What do we know about the black economy? v.2, *1*, 58–73
Direct and indirect taxes: some effects of the 1979 Budget John Kay and Nick Morris v.1, *1*, 1–10
DISNEY, Richard
New pension scheme in Britain v.9, *2*, 57–71
Pensions schemes after the 1989 Budget v.10, *3*, 34–49
Statutory sick pay v.8, *2*, 58–76
distribution of income
1968–83 v.7, *4*, 18–27
1978–83 v.4, *2*, 54–64
1979–89 v.10, *2*, 29–37
and savings v.9, *4*, 51–69
Distributional aspects of inflation: who has suffered most? Vanessa Fry and Panos Pashardes v.6, *4*, 21–9
Distributional consequences of Mrs Thatcher Andrew Dilnot and Graham Stark v.7, *2*, 48–53
Distributional effects of the Common Agricultural Policy Andrew Dilnot and Nick Morris v.3, *2*, 92–100
dividend policy v.5, *1*, 1–17
Do we need a new Bretton Woods? (lecture) *Sir* Jeremy Morse v.4, *2*, 8–18
Does dividend policy matter? Jeremy Edwards v.5, *1*, 1–17
Does Mr Lawson really believe in the Medium Term Finacial Strategy? Tim Congdon v.6, *2*, 6–9
DOMBERGER, Simon
Competition and efficiency in refuse collection v.9, *1*, 86–90
Competition in conveyancing v.8, *3*, 17–28
Competitive tendering and efficiency v.7, *4*, 69–87
Competitive tendering and refuse collection v.8, *3*, 49–58
Franchising in practice v.6, *1*, 17–32
Impact of competitive tendering on the costs of hospital domestic services v.8, *4*, 39–54
domestic rates v.3, *1*, 23–38
DOWD, Kevin *Would a higher fiscal deficit stimulate the economy?* v.8, *1*, 17–23
DRIVER, Ciaran *Spare capacity and the scope for industrial expansion* v.7, *3*, 67–75

E

Economic behaviour of local authorites Kerry Schott v.3, *1*, 39–45
economic collapse UK 1979–83 v.4, *2*, 43–53
Economic implications of North Sea oil revenues Peter Forsyth and John Kay v.1, *3*, 1–28
economic liberalism v.10, *3*, 72–90
Economic policy and prospects Andrew Britton v.4, *2*, 19–28

Economics of predatory practices John Vickers v.6, *3*, 24–36
Economy and the 1984 Budget (whole issue) v.5, *2*, 1–92
Economy and the 1985 Budget (whole issue) v.6, *2*, 1–77
education v.10, *1*, 1–16, v.9, *3*, 68–85
EDWARDS, Jeremy
  Does dividend policy matter? v.5, *1*, 1–17
  Green paper on corporation tax v.3, *2*, 102–13
  1984 corporation tax reform v.5, *2*, 30–44
Effect of increasing tax thresholds on the poverty and unemployment traps John Kay v.5, *1*, 32–4
Efficiency measurement in the public sector Michael Barrow and Adam Wagstaff v.10, *1*, 72–97
electricity
  competition v.7, *1*, 11–33
  nuclear power v.8, *4*, 69–73; v.10, *1*, 41–52
  prices v.10, *4*, 104–16
  privatisation v.8, *3*, 75–88; v.10, *4*, 104–16
  regulation v.9, *3*, 86–105
  valuation of power stations v.10, *2*, 86–108
employee share ownership v.7, *2*, 54–62
employment *see also* unemployment
employment, female v.2, *2*, 18–32; v.8, *3*, 1–16
Energy Act V.7, *1*, 11–33
Energy policy and the role of the State in the market for energy Dieter Helm, John Kay and David Thompson v.9, *1*, 41–61
Energy policy, merit goods and social security Andrew Dilnot and Dieter Helm v.8, *3*, 29–48
enforcement powers of revenue departments v.4, *3*, 46–61
Estimating the value of a civil servant's indexed pension Richard Hemming v.1, *2*, 49–55
European Community
  convergence v.1, *4*, 1–7
  taxation of husband and wife v.7, *3*, 83–90
European motor industry v.4, *1*, 44–7
Evaluation of the long-term effects on UK electricity prices following privatisation Derek Bunn and Kiriakos Vlahos v.10, *4*, 104–16
Evaluation of the new official low income statistics Brian Nolan v.10, *4*, 53–65
evasion v.5, *3*, 1–22; *see also* black economy
exchange controls v.6, *3*, 9–13
exchange rate v.7, *2*, 1–10
Exchequer costs of unemployment Andrew Dilnot and Nick Morris v.2, *3*, 10–19
expenditure tax v.7, *2*, 33–7
express coaching v.7, *4*, 45–68

Express coaching since 1980: liberalisation in practice Evan Davis v.5, *1*, 76–86
Extending the VAT base: problems and possibilities Evan Davis and John Kay v.6, *1*, 1–16

F

FAIRBURN, James *British merger policy* v.6, *1*, 70–81
family
  earnings v.5, *3*, 54–61
  taxation of v.2, *1*, 26–46; *see also* marriage
Family Expenditure Survey v.10, *3*, 60–71
farming v.1, *2*, 51–65; *see also* agriculture
Finance Bill v.5, *2*, 73–81; *correction* v.5, *4*, 64
Financial volatility, the stock market crash and corporate investment Stephen Bond and Michael Devereux v.9, *2*, 72–80
financial year v.1, *3*, 29–33
fiscal deficit v.8, *1*, 17–23
Fiscal policy in 1983: retrospect and prospect John Kay v.4, *2*, 1–7
Fiscal privilege and financial assets: some distributional effects Michael Saunders and Steven Webb v, 9, *4*, 51–69
FOREMAN-PECK, James *How well is BT performing?* v.9, *3*, 54–67
FORSYTH, Peter
  Airline deregulation in the United States v.4, *3*, 7–22
  Airlines and airports v.5, *1*, 61–75
  Economic implications of North Sea oil revenues v.1, *3*, 1–28
  Measuring airline efficiency v.7, *1*, 61–81
  Oil revenues and manufacturing output v.2, *2*, 9–17
franchises v.10, *1*, 17–31
Franchising in practice: the case of independent television in the UK Simon Domberger and Julian Middleton v.6, *1*, 17–32
FRY, Vanessa
  Distributional aspects of inflation v.6, *4*, 21–9
  Inequality in family earnings v.5, *3*, 54–61
  Take-up of supplementary benefit v.8, *4*, 1–14
Furniss v Dawson: the Canadian approach Heward Stikeman v.7, *1*, 82–94
Furniss v Dawson: the US experience M. Bernard Aidinoff v.6, *4*, 66–76

G

GAMMIE, Malcolm
  After Dawson v.5, *3*, 23–43
  Has Nigel Lawson really reformed business taxation? v.5, *2*, 82–92
  Implications of Furniss v Dawson v.6, *3*, 51–65
  Taxation, authority and discretion v.4, *3*, 46–61

GANLEY, Joe *Competition and efficiency in refuse collection* v.9, *1*, 80–85
gas v.6, *4*, 1–20
General anti-avoidance provisions John Tiley v.4, *1*, 24–8
GEORGE, Kenneth *Monopoly and merger policy* v.6, *1*, 34–48
GEROSKI, Paul *Vertical separation and price discrimination* v.10, *4*, 83–103
GIBBS, Martin *Inflation accounting and company taxation* v.1, *1*, 11–19
gifts: tax reform v.10, *1*, 17–31
gilts v.8, *2*, 66–108
GIST, Peter *Regulating for competition* v.7, *3*, 41–66
GLC reports to its shareholders Maurice Stonefrost v.3, *1*, 7–10
government debt v.8, *2*, 66–108
Government and the new hybrids: a trail of unanswered questions David Steel v.5, *1*, 87–97
GRAHL, John *Competition and efficiency in refuse collection* v.9, *1*, 80–5
grants, block v.3, *1*, 11–22
Grants-in-Aid v.3, *3*, 199–209
Greater London Council *see GLC*
Green Paper on corporation tax: a review article Jeremy Edwards v.3, *2*, 102–13
GREENHALGH, Christine *Taxation of husband and wife* v.2, *2*, 18–32
Gross Earnings Deflator v.1, *3*, 60–4
GROUT, Paul *Wider share ownership programme* v.8, *3*, 59–74
growth rate v.1, *4*, 44–8

H

HAMMOND, Beth
British Gas v.6, *4*, 1–20
Competition in electricity supply v.7, *1*, 11–33
Matrimonial property law, independent taxation and pensions v.6, *4*, 57–65
What price equality? v.7, *3*, 25–40
HARTLEY, Keith *Policy towards contracting-out* v.5, *1*, 98–105
Has Britain an early school-leaving problem? John Micklewright, Mark Pearson and Stephen Smith v.10, *1*, 1–16
Has Nigel Lawson really reformed business taxation? Malcolm Gammie v.5, *2*, 82–92
HATTERSLEY, Roy *New exchange control scheme* v.6, *3*, 9–13
HAY, George
Anti-trust and economic theory v.6, *1*, 59–69
Vertical restraints v.6, *3*, 37–50
HEALD, David
Privatisation v.5, *1*, 36–46

Valuation of power stations by the Modern Equivalent Asset method v.10, *2*, 86–108
health care v.10, *1*, 53–71; *see also* hospitals
HELM, Dieter
British Gas v.6, *4*, 1–20
Competition in electricity supply v.7, *1*, 11–33
Energy policy, merit goods and social security v.8, *3*, 29–48
Energy policy and the role of the State in the market for energy v.9, *1*, 41–61
Nuclear power and the privatisation of electricity generation v.8, *4*, 69–73
Regulating the electricity supply industry v.9, *3*, 86–105
HEMMING, Richard
book reviews v.1, *3*, 74–5; v.2, *2*, 61–2
Contracting out of the State Earnings Related Pension Scheme v.2, *3*, 20–8
Estimating the value of a civil servant's indexed pension v.1, *4*, 49–55
Laffer curve v.1, *2*, 83–90
Real rates of return v.2, *1*, 15–25
Reform of housing benefits v.4, *1*, 48–65
HENDERSON, David *A new age of reform?* v.10, *3*, 72–90
HILL, Rob *Measuring airline efficiency* v.7, *1*, 61–81
HILLS, John
Co-operative and constructive relationship? v.4, *1*, 1–13
Counting the family silver v.10, *2*, 66–85
Deep Discount Bonds v.5, *3*, 62–7
Reform of housing benefits v.4, *1*, 48–65
Savings taxation v.5, *2*, 45–56
Stamp duty on housing v.4, *3*, 75–80
What is the public sector worth? v.5, *1*, 18–31
HOSKYNS, *Sir* John, *Whitehall and Westminster* v.3, *3*, 162–72
hospitals
domestic services v.8, *4*, 39–54
financial management v.5, *4*, 44–63
household sector: impact of 1984 Budget v.5, *2*, 57–62
household surveys v.10, *3*, 60–71
housing
benefits v.4, *1*, 48–65
stamp duty v.4, *3*, 75–80
subsidies v.1, *1*, 20–38
Housing income and subsidies Gordon Hughes v.1, *1*, 20–38
How buoyant is public revenue? Bill Robinson v.8, *2*, 35–47
How well is BT performing? an international comparison of telecommunications total factor productivity James Foreman-Peck and Dorothy Manning v.9, *3*, 54–67

HUGHES, Gordon
Housing income and subsidies v.1, *1*, 20–38
Incidence of domestic rates and alternative local taxes v.3, *1*, 23–38
Switch from domestic rates to the community charge in Scotland v.10, *3*, 1–12
husband and wife, taxation of
Europe v.7, *3*, 83–90
Green Paper v.3, *3*, 173–87
labour supply v.2, *2*, 18–32
reform v.5, *4*, 1–22
see also marriage
hybrid enterprises v.5, *1* 87–97

I

IFS position on unemployment benefits David Davies, Patrick Minford and Alison Sprague v.4, *1*, 66–73
IFS position on unemployment benefits: a reply John Kay and Nick Morris v.4, *1*, 74–9
ILEA *see* Inner London Education Authority
Impact of competitive tendering on the costs of hospital domestic services Simon Domberger, Shirley Meadowcroft and David Thompson v.8,*4*, 39–54
Impact of non-domestic rates on profitability and investment Robert Bennett v.7, *1*, 34–50
Impact of the 1980 Budget Nick Morris v.1, *3*, 44–6
Impact of the 1981 Budget Nick Morris v.2, *2*, 47–9
Impact of the 1984 Budget on the household sector Andrew Dilnot v.5, *2*, 57–62
Implications of Furniss v Dawson Malcolm Gammie v.6, *3*, 51–65
Improvement of the North Sea tax system Christopher Johnson v.1, *1*, 39–50
Incidence of domestic rates and alternative local taxes Gordon Hughes v.3, *1*, 23–38
Incidence of Grants-in-Aid Neville Topham v.3, *3*, 199–209
income growth v, 10, *4*, 1–18
income support v.3, *3*, 210–18
income tax
avoidance v.5, *3*, 1–22
cuts v.9, *4*, 70–92, 93–107
evasion v.2, *1*, 58-73; v.5, *3*, 1–22
progresivity and graduation v.5, *4*, 23–9
revenue v.10, *4*, 1–18
structure v.3, *3*, 210–8
see also Personal Disposable Income

incomes policies v.9, *2*, 81–94
Incomes policy revisited Sir Henry Phelps Brown v.2, *3*, 1–9
Indexation of capital gains: a critique of the Budget proposals John Kay and Colin Mayer v.3, *2*, 82–91
indexation of wages v.1, *3*, 60–4
indexed pensions v.1, *4*, 49–55
indirect taxation
  Europe 1992 v.9, *4*, 25–35
  1979 Budget v.1, *1*, 1–10
  switch to direct v.2, *2*, 1–8
  VAT v.6, *1*, 1–16
industrial expansion v.7, *4*, 67–75
industry in the eighties v.2, *1*, 1–14
Inequality in family earnings Vanessa Fry v.5, *3*, 54–61
inflation v.1, *2*, 1–16; v.6, *4*, 21–9
Inflation accounting and company taxation Martin Gibbs v.1, *1*, 11–19
Inflation and taxation Gordon Richardson v.1, *2*, 1–12
Inflation tax R. Jackman and R. Layard v.3, *1*, 47–59; *comment* v.3, *1*, 61–4
inheritance tax v.10, *1*, 17–31; v.8, *4*, 15–23
Inland Revenue: role of v.8, *1*, 1–16
Inner London Education Authority v.9, *3*, 68–85
Institute for Fiscal Studies: the first twelve years v.4, *3*, 1–6
International Bank for Reconstruction and Development v.4, *2*, 8–18
International Monetary Fund v.4, *2*, 8–18
investment
  corporate v.9, *2*, 72–80
  incentives v.9, *1*, 62–79
  and non-domestic rates v.7, *1*, 34–50
  pension funds v.4, *3*, 62–74
  rate of return v.2, *1*, 15–25
  see also shares
Ireland: tax reform v.5, *4*, 30–43

J

JACKMAN, R. *Inflation tax* v.3, *1*, 47–59; *comment* v.3, *1*, 61–4
JACKSON, Peter *Public expenditure cuts* v.1, *2*, 66–82
JAFFER, Sue *Deregulating express coaches* v.7, *4*, 45–68
job creation v.6, *2*, 40–50
JOHNSON, Christopher
  Change the financial year v.1, *3*, 29–33
  Improvement of the North Sea tax system v.1, *1*, 39–50
JOHNSON, Paul
  Counting people with low incomes v.10, *4*, 66–82

Measuring the responsiveness of income tax revenue to income growth v.10, *4* 1–18
Ten years of Mrs Thatcher v.10, *2* 29–37

K

KAY, John
Anti-competitive practice v.3, *3*, 191–8
Approaching an expenditure tax? v.7, *2*, 33–7
book review v.1, *2*, 91–2
Changes in tax progressivity, 1951–85 v.6, *2*, 61–6
Comparative burden of business taxation v.4, *3*, 23–8
Contracting out of the State Earnings Related Pension Scheme v.2 *3* 20–8
Direct and indirect taxes v.1, *1*, 1–10
Economic implications of North Sea oil revenues v.1, *3*, 1–28
Economy and the 1985 Budget: introduction v.6, *2*, 1–5
Effect of increasing tax thresholds on the poverty and unemployment traps v.5, *1*, 32–4
Energy policy and the role of the State in the market for energy v.9, *1*, 41–61
Extending the VAT base v.6, *1*, 1–16
Fiscal policy in 1983 v.4, *2*, 1–7
IFS position on unemployment benefits v.4, *1*, 74–9
Indexation of capital gains v.3, *2*, 82–91
Laffer curve v.1, *2*, 83–90
Meade report after two years v.1, *3*, 47–59
Oil revenues and manufacturing output v.2, *2*, 9–17
Real rates of return v.2, *1*, 15–25
Science policy and public spending v.6, *3*, 14–23
Social Security Green Paper v.6, *3*, 1–8
Symposium on local government finance: introduction v.3, *1*, 1–6
Tax, benefits and the incentive to seek work v.1, *4*, 8–25
Tax reform in context v.6, *4*, 1–17
Taxation, authority and discretion v.4, *3*, 46–61
Taxation of husband and wife v.3, *3*, 173–87
Transferable tax allowances v.6, *2*, 67–70
What has Britain's growth rate really been? v.1, *4*, 44–8
Keith Committee v.4, *3*, 46–61
KELL, Michael
Male unemployment and women's work v.8, *3*, 1–16
1988 Budget and the structure of personal taxation v.9, *2*, 38–47
Top-rate tax cuts and incentives v.9, *4*, 93–107
KEMP, Alexander *New system of petroleum revenue tax* v.1, *2*, 36–50
KEMPEN, Jan van *see* VAN KEMPEN, Jan

KING, John
On the revenue effects of tax changes v.7, *1*, 51–60
What future for capital gains tax? v.6, *2*, 71–7
KNIGHT, *Sir* Arthur *UK industry in the eighties* v.2, *1*, 1–14

L

labour supply, female v.2, *2*, 18–32
Laffer curve R. Hemming and John Kay v.1, *2*, 83–90
LAMBERT, Peter *Measuring the responsiveness of income tax revenue to income growth* v.10, *4*, 1–18
LAYARD, R. *Inflation tax* v.3, *1*, 47–59; *comment* v.3, *1*, 61–4
LEE, Catherine
Can household surveys help explain the fall in the savings ratio? v.10, *3*, 60–71
Personal Equity Plans v.9, *4*, 36–50
Lessons for competition policy from industrial economic theory Michael Waterson v.6, *1*, 49–58
LEVIN, E.J., *Tax evasion and avoidance on earned income* v.5, *3*, 1–22
Liberalising the Canadian scheduled aviation market Kenneth Button v.10, *4*, 19–52
life assurance companies v.4, *3*, 62–74
LIKIERMAN, Andrew *Maintaining the credibility of cash limits* v.4, *1*, 29–43
living standards v.3, *3*, 188–90; *see also* cost of living
LLEWELLYN SMITH, Chris *Science policy and public spending* v.6, *3* 14–23
local authorities: economic behaviour v.3, *1*, 39–45
local government
finance v.9, *1*, 18–28
finance symposium v.3, *1*, 1–45
see also GLC; Inner London Education Authority; local taxes; refuse collection
Local government Green Paper Stephen Smith and Duncan Squire v.7, *2*, 63–71
local taxes v.3, *1*, 23–38; *see also* community charge
Looking back Dick Taverne v.4, *3*, 1–6
low coupon gilts v.8, *2*, 86–108
low income statistics v.10, *4*, 53–82

M

McDONALD, Ian M. *Trade unions, wages and taxation* v.10, *3*, 50–9
Macroeconomic aspects of the 1984 Budget Alan Budd v.5, *2*, 8–16
Macroeconomic aspects of the 1988 Budget Alan Budd v.9, *2*, 1–13
Macroeconomic policy and the 1985 Budget Alan Budd v.6, *2*, 10–22

Macroeconomic view of the 1989 Budget David Currie V,10, *2*, 1–12
Maintaining the credibility of cash limits Andrew Likierman v.4, *1*, 29–43
Male unemployment and women's work Andrew Dilnot and Michael Kell v.8, *3*, 1–16
MANNING, Dorothy *How well is BT performing?* v.9, *3*, 54–67
manufacturing output v.2, *2*, 9–17; v.7, *3*, 67–75
Marginal rates of corporation tax: a disaggregated analysis Colin Mayer and Nick Morris v.3, *2*, 142–60
Market efficiency before and after the crash Laurence S. Copeland v.10, *3*, 13–33
marriage v.6, *4*, 57–65; v.9, *2*, 48–56; *see also* family, taxation of; husband and wife, taxation of; transferable tax allowances
MARTIN, Bill *1987 Budget* v.8, *2*, 11–23
Matrimonial property law, independent taxation and pensions: a search for consistency Beth Hammond and Nick Morris v.6, *4*, 57–65
MATTHEWS, R.C.O. *Comment on 'An inflation tax' by Jackman and Layard* v.3, *1*, 61–4
MAYER, Colin
Indexation of capital gains v.3, *2*, 82–91
Marginal rates of corporation tax v.3, *2*, 142–60
Real value of company accounts v.9, *1*, 1–17
Selling public assets v.6, *4*, 42–56
Structure of corporation tax in the UK v.3, *2*, 121–41
MAYNARD, Geoffrey *Budget* v.10, *2*, 24–8
MEADE, James *Companies, inflation and taxation: comment* v.1, *2*, 13–16
Meade Report after two years John Kay v.1, *3*, 47–59
MEADOWCROFT, Shirley
Competition and efficiency in refuse collection v.9, *1*, 86–90
Competitive tendering and efficiency v.7, *4*, 69–87
Competitive tendering and refuse collection v.8, *3*, 49–58
Impact of competitive tendering on the costs of hospital domestic services v.8, *4*, 39–54
Partial integration v.8, *1*, 24–47
Regulating for competition v.7, *3*, 41–66
Selling public assets v.6, *4*, 42–56
Measuring airline efficiency Peter Forsyth, Rob Hill and Chris Trengove v.7, *1*, 61–81
Measuring the responsiveness of income tax revenue to income growth: a review and some UK values Paul Johnson and Peter Lambert v.10, *4*, 1–18
Medium Term Financial Strategy v.5, *2*, 17–29; v.6, *2*, 6–9; v.9, *2*, 14–29
Medium Term Financial Strategy: an experiment in co-ordinating monetary and fiscal policy Marcus Miller v.2, *2*, 50–60
MEEKS, G. and J.G. Tulip *Case for a tighter merger policy* v.2, *2*, 33–46

MEGHIR, Costas *On the reform of the taxation of husband and wife* v.5, *4*, 1–22
merger policy v.2, *2*, 33–46; v.6, *1*, 34–48, 70–81
merit goods v.8, *3*, 29–48
MICKLEWRIGHT, John *Has Britian an early school-leaving problem?* v.10, *1*, 1–16
MIDDLETON, Julian *Franchising in practice* v.6, *1*, 17–32
MILLER, Marcus
Challenges to demand management v.2, *1*, 47–57
Medium Term Financial Strategy v.2, *2*, 50–60
MINFORD, Patrick
IFS position on unemployment benefits v.4, *1*, 66–73
Outlook after the Budget v.9, *2*, 30–7
MOLYNEUX, Richard *Nationalised industry performance* v.8, *1*, 48–82
monetary policy v.2, *2*, 50–60
Monopolies Commission and the process of competition Richard Shaw and Paul Simpson v.6, *1*, 82–96
Monopoly and merger policy Kenneth George v.6, *1*, 34–48
MORRIS, Nick
Adjusting price indices for tax changes v.1, *1*, 60–4
Age allowance v.2, *3*, 29–36
Budgetary arithmetic and the 1983 Budget v.4, *2*, 29–42
Chancellor's arithmetic v.5, *2*, 63–72
Common Agricultural Policy v.1, *2*, 17–35
Direct and indirect taxes v.1, *1*, 1–10
Distributional effects of the Common Agricultural Policy v.3, *2*, 92–100
Exchequer costs of unemployment v.2, *3*, 10–19
IFS position on unemployment benefits v.4, *1*, 74–9
Impact of the 1980 Budget v.1, *3*, 44–6
Impact of the 1981 Budget v.2, *2*, 47–9
Macroeconomic aspects of the 1984 Budget v.5, *2*, 8–16
Marginal rates of corporation tax v.3, *2*, 142–60
Matrimonial property law, independent taxation and pensions v.6, *4*, 57–65
Pattern of revenue receipts from North Sea oil v.4, *1*, 14–23
Progressivity and graduation in income tax v.5, *4*, 23–9
Reduced rate band v.1, *3* 34–43
Relative living standards 1973–1981 v.3, *3*, 188–98
Structure of personal income taxation and income support v.3, *3*, 210–18
Tax, benefits and the incentive to seek work v.1, *4*, 8–25
Tax system and distribution 1978–1983 v.4, *2*, 54–64
Taxation of the family v.2, *1*, 26–46
Taxes, benefits and the distribution of income 1968–83 v.7, *4*, 18–27
What do we know about the black economy? v.2, *1*, 58–73

What has Britain's growth rate really been? v.1, *4*, 44–8
What price equality? v.7, *3*, 25–40
MORSE, *Sir* Jeremy *Do we need a new Bretton Woods?* v.4, *2*, 8–18
motor industry v.4, *1*, 44–7; *see also* car prices
MULLEY, Corinne *Buy-outs and the privatisation of National Bus* v.7, *3*, 1–24
MURFIN, Andy *Tax rates and price levels in the European motor industry* v.4, *1*, 44–7

N

National Bus v.7, *3*, 1–24
National Express v.7, *4*, 45–68
National Insurance contributions v.6, *2*, 51–60; v.9, *4*, 1–24; v.10, *2*, 38–47
Nationalised industry performance: still third-rate? Richard Molyneux and David Thompson v.8, *1*, 48–82
Need for budgetary reform Melvyn Westlake v.1, *1*, 51–9
Netherlands: business purpose test v.6, *3*, 66–76
NEUBERGER, Henry *Turning the clock back?* v.4, *2*, 43–53
New age of reform? David Henderson v.10, *3*, 72–90
New exchange control scheme Roy Hattersley v.6, *3*, 9–13
New pension scheme in Britain John Creedy and Richard Disney v.9, *2*, 57–71
New system of petroleum revenue tax Alexander Kemp and David Cohen v.1, *2*, 36–50
1984 Budget, the Finance Bill and corporate finance John Chown v.5, *2*, 73–81; *correction* v.5, *4*, 64
1984 Corporation tax reform Jeremy Edwards v.5, *2*, 30–44
1986 Budget and macroeconomic policy Alan Budd v.7, *2*, 21–32
1987 Budget Bill Martin v.8, *2*, 11–23
1987 Budget: a forecaster's perspective Geoffrey Dicks v.8, *2*, 1–10
1987 Budget in perspective Andrew Dilnot, Graham Stark, Ian Walker, Steven Webb v.8, *2*, 48–57
1988 Budget and the MTFS Michael Artis v.9, *2*, 14–29
1988 Budget and the structure of personal taxation Andrew Dilnot, Michael Kell and Steven Webb v.9, *2*, 38–47
1988 Social security reforms Andrew Dilnot and Steven Webb v.9, *3*, 28–53
1992: issues in indirect taxation Mark Pearson and Stephen Smith v.9, *4*, 25–35
NOLAN, Brian *Evaluation of the new offical low income statistics* v.10, *4*, 53–65
North Sea
oil v.1, *3* 1–28; v.4, *1*, 14–23; v.4, *2*, 75–9

tax system v.1, *1*, 39–50
nuclear energy v.10, *1*, 41–52
Nuclear power and the privatisation of electricity generation Dieter Helm v.8, *4*, 69–73

O

O'BRIEN, Miriam Hederman *Tax reform in Ireland* v.5, *4*, 30–43
oil *see also* petroleum
oil revenue v.1, *3*, 1–28; v.4, *1*, 14–23; v.4, *2*, 75–9
Oil revenues and manufacturing output Peter Forsyth and John Kay v.2, *2*, 9–17
Oil taxation: the cross-field allowance Michael Saunders v.8, *4*, 55–68
On the growth of corporation tax revenues Michael Devereux v.8, *2*, 77–85
On the reform of the taxation of husband and wife: are incentives important? Richard Blundell, Costas Meghir, Elizabeth Symons and Ian Walker v.5, *4*, 1–22
On the revenue effects of tax changes John King v.7, *1*, 51–60
On the switch to indirect taxation Tony Atkinson v.2, *2*, 1–8
Organising the finance of hospitals by simulated markets Gwyn Bevan v.5, *4*, 44–63
Outlook after the Budget Patrick Minford v.9, *2*, 30–7

P

PACI, Pierella *Tax-based incomes policies* v.9, *2*, 81–94
Partial integration: a loophole in competition law Shirley Meadowcroft and David Thompson v.8, *1*, 24–47
Partially transferable allowances Graham Stark v.9, *1*, 29–40
PASHARDES, Panos *Distributional aspects of inflation* v.6, *4*, 21–9
Pattern of revenue receipts from North Sea oil Mike Devereux and Nick Morris v.4, *1*, 14–23
PEARSON, Mark
  Demographic influences on public spending v.10, *2*, 48–65
  Has Britian an early school-leaving problem? v.10, *1*, 1–16
  1992: issues in indirect taxation v.9, *4*, 25–35
PECK, James Foreman- *see* FOREMAN-PECK, James
pension funds v.4, *3*, 62–74
pension scheme v.9, *2*, 57–71
pensions
  and independent taxation v.6, *4*, 57–65
  indexed v.1, *4*, 49–55
  and marriage v.6, *4*, 57–65
  see also age allowance; retirement age; State Earnings Related Pensions Scheme

Pensions schemes after the 1989 Budget Andrew Dilnot and Richard Disney v.10, *3*, 34–49
Personal Disposable Income v.3, *3*, 210–18
Personal Equity Plans: success or failure? Catherine Lee and Michael Saunders v.9, *4*, 36–50
personal savings v.5, *2*, 45–56
personal taxation
  reform v.7, *2*, 38–47
  structure v.9, *2*, 38–47
petroleum *see also* oil
petroleum revenue tax v.1, *2*, 36–50
PHELPS BROWN, *Sir* Henry *see* BROWN, *Sir* Henry Phelps
Policy towards contracting-out: the lessons of experience Keith Hartley v.5, *1*, 98–105
poll tax v.9, *1*, 18–28; v.10, *3*, 1–12
population trends v.10, *2*, 48–65
Poverty symposium v.10, *4*, 53–82
poverty trap v.5, *1*, 32–4
Poverty trap, tax cuts and reform of social security Andrew Dilnot and Graham Stark v.7, *1*, 1–10
power stations v.10, *2*, 86–108
PRESTON, Ian *Taxes, benefits and the distribution of income 1968–83* v.7, *4*, 18–27
price discrimination: cellular phones v.10, *4*, 83–103
price indices v.1, *1*, 60–4
price levels in motor industry v.4, *1*, 44–7
private branch exchanges v.7, *3*, 41–66
private enterprise v.3, *2*, 68–81; *see also* hybrid enterprises
privatisation
  airports v.6, *4*, 30–41
  British Gas v.6, *4*, 1–20
  electricity v.8, *4*, 69–73
  National Bus v.7, *3*, 1–24
  public assets v.6, *4*, 42–56
Privatisation: analysing its appeals and limitations David Heald v.5, *1*, 36–46
Privatisation and after symposium (conference papers) v.5, *1*, 35–105
Privatisation of the British Steel Corporation Jonathan Aylen v.9, *3*, 1–25
Privatisation, regulation and competition Tom Sharpe v.5, *1*, 47–60
Privatisation techniques and the PSBR Roger Buckland and Edward Davis v.5, *3*, 44–53
Privatising electricity supply Richard Pryke v.8, *3*, 75–88
Profit sharing and employee share ownership Evan Davis v.7, *2*, 54–62
progressive taxation v.6, *2*, 61–6

Progressivity and graduation in income tax Andrew Dilnot and Nick Morris v.5, *4*, 23–9
PRYKE, Richard,
Comparative performance of public and private enterprise v.3, *2*, 68–81
Privatising electricty supply v.8, *3*, 75–88
public assets, sale of v.6, *4*, 42–56
public enterprise v.3, *2*, 68–81; *see also* hybrid enterprises
public expenditure
and population trends v.10, *2*, 48–65
and science policy v.6, *3*, 14–23
Public expenditure cuts: rationale and consequences P.M. Jackson v.1, *2*, 66–82
public sector
balance sheet v.5, *1*, 18–31; v.8, *2*, 24–34; v.10, *2*, 66–85
efficiency measurement in v.10, *1*, 72–97
and job creation v.6, *2*, 40–50
revenue v.8, *2*, 35–47
Public Sector Borrowing Requirement v.5, *3*, 44–53
Public sector in surplus Andrew Britton v.10, *2*, 13–23

R

rates
domestic v.3, *1*, 23–38, v.10, *3*, 1–12
non-domestic v.7, *1*, 34–50
see also community charge
Real rates of return Richard Hemming and John Kay v.2, *1*, 15–25
Real value of company accounts Colin Mayer v.9, *1*, 1–17
Reduced rate band Nick Morris and Neil Warren v.1, *3*, 34–43
Reform of housing benefits Richard Hemming and John Hills v.4, *1*, 48–65
Reform of personal taxation: a brief analysis Elizabeth Symons and Ian Walker v.7, *2*, 38–47
Reforming National Insurance contributions Andrew Dilnot and Steven Webb v.9, *4*, 1–24
Reforming National Insurance contributions: a progress report Andrew Dilnot and Steven Webb v.10, *2*, 38–47
Reforming the taxation of capital gains, gifts and inheritances Bill Robinson v.10, *1*, 17–31
refuse collection v.7, *4*, 69–87; v.8, *3*, 49–58; v.9, *1*, 80–90
Regulating for competition: the newly liberalised market for private branch exchanges Peter Gist and Shirley Meadowcroft v.7, *3*, 41–66
Regulating the electricity supply industry Dieter Helm v.9, *3*, 86–105
regulation
airlines and airports v.5, *1*, 61–75

and competition v.5, *1*, 47–60
electricity v.9, *3*, 86–105
see also deregulation
Relative living standards 1973–1981 Nick Morris v.3, *3*, 188–90
retirement age v.7, *3*, 25–40
revenue effects of tax changes v.7, *1*, 51–60
RICHARDS, Ken, *Capital transfer tax: an obituary: a comment* v.4, *1*, 80–2
RICHARDSON, *Rt.Hon.* Gordon *Companies, inflation and taxation* v.1, *2*, 1–12
ROBINSON, Bill
Can household surveys help explain the fall in the savings ratio? v.10, *3*, 60–71
Capacity constraints, real wages and the role of the public sector in creating jobs v.6, *2*, 40–50
How buoyant is public revenue? v.8, *2*, 35–47
Reforming the taxation of capital gains, gifts and inheritances v.10, *1*, 17–31
Tax treatment of marriage v.9, *2*, 48–56
ROSA, P.J. *Tax evasion and avoidance on earned income* v.5, *3*, 1–22

S

SANDFORD, Cedric *Death duties* v.8, *4*, 15–23
SANDLER, C. *Taxation of husband and wife* v.3, *3*, 173–87
SAUNDERS, Michael
Fiscal privilege and financial assets v.9, *4*, 51–66
Oil taxation v.8, *4*, 55–68
Personal Equity Plans v.9, *4*, 36–50
Tax-privileged government debt v.8, *2*, 86–108
savings v.4, *3*, 62–74; v.5, *3*, 62–7; v.9, *4*, 51–69
see also investment
savings ratio v.10, *3*, 60–71
Savings taxation: the Chancellor's 'middle way' John Hills v.5, *2*, 45–56
school-leavers, early v.10, *1*, 1–16
schools v.9, *3*, 68–85
SCHOTT, Kerry *Economic behaviour of local authorities* v.3, *1*, 39–45
Science policy and public spending John Kay and Chris Llewellyn Smith v.6, *3*, 14–23
Scotland: community charge v.10, *3*, 1–12
Selling public assets: techniques and financial implications Colin Mayer and Shirley Meadowcroft v.6, *4*, 42–56
SEN, Jadu *Comparative burden of business taxation* v.4, *3*, 23–8
SERPS *see* State Earnings Related Pension Scheme
shadow economy v.2, *1*, 58–73

shareholders, GLC v.3, *1*, 7–10
shares
  dividend policy v.5, *1*, 1–17
  ownership v.7, *2*, 54–62; v.8, *3*, 59–74
SHARPE, Tom,
  Anti-competitive practice v.3, *3*, 191–8
  Privatisation, regulation and competition v.5, *1*, 47–60
SHARPLES, Adam *Budget and the Government's economic strategy* v.6, *2*, 31–9
SHAW, Richard *Monopolies Commission and the process of competition* v.6, *1*, 82–96
SHERR, Avrom *Competition in conveyancing* v.8, *3*, 17–28
Should UK local government be financed by a poll tax? Stephen Smith v.9, *1*, 18–28
sick pay v.8, *2*, 58–76
SIMPSON, Paul *Monopolies Commission and the process of competition* v.6, *1*, 82–96
SMITH, Chris Llewellyn *see* LLEWELLYN SMITH, Chris
SMITH, Stephen
  Consequences of the abolition of the Inner London Education Authority v.9, *3*, 68–85
  Demographic influences on public spending v.10, *2*, 48–65
  Has Britain an early school-leaving problem? v.10, *1*, 1–16
  Local government Green Paper v.7, *2*, 63–71
  1992: issues in indirect taxation v.9, *4*, 25–35
  Should UK local government be financed by a poll tax? v.9, *1*, 18–28
social security
  and energy v.8, *3*, 29–48
  reform v.7, *1*, 1–10; v.9, *3*, 28–53
Social Security Green Paper Evan Davis, Andrew Dilnot and John Kay v.6, *3*, 1–8
social security *see also* sick pay
solicitors' charges v.8, *3*, 17–28
Spare capacity and the scope for industrial expansion Ciaran Driver v.7, *3*, 67–75
SPENCER, Nicola *Taxation of husband and wife* v.7, *3*, 83–90
SPICKER, Paul *Case for supplementary benefit* v.7, *4*, 28–44
SPRAGUE, Alison *IFS position on unemployment benefits* v.4, *1*, 66–73
SQUIRE, Duncan *Local government Green Paper* v.7, *2*, 63–71
Stamp duty on housing: a modern tax John Hills v.4, *3*, 75–80
Stansted: a viable investment? David Starkie and David Thompson v.7, *3*, 76–82
STARK, Graham
  Distributional consequences of Mrs Thatcher v.7, *2*, 48–53

1987 Budget in perspective v.8, *2*, 48–57
Partially transferable allowances v.9, *1*, 29–40
Poverty trap, tax cuts and the reform of social security v.7, *1*, 1–10
Take-up of supplementary benefit v.8, *4*, 1–14
Targeting of benefits v.8, *1*, 83–93
Tax treatment of marriage v.9, *2*, 48–56
Ten years of Mrs Thatcher v.10, *2*, 29–37
STARKIE, David
Airports policy White Paper v.6, *4*, 30–41
Stansted v.7, *3*, 76–82
State Earnings Related Pensions Scheme v.2, *3*, 20–8
Statutory sick pay: an appraisal Richard Disney v.8, *2*, 58–76
STEEL, David *Government and the new hybrids* v.5, *1*, 87–97
steel industry v.9, *3*, 1–25
STIKEMAN, Heward *Furniss v Dawson* v.7, *1*, 82–94
stock market crash v.9, *2*, 72–80; v.10, *3*, 13–33
STONEFROST, Maurice *GLC reports to its shareholders* v.3, *1*, 7–10
Structure of corporation tax in the UK Colin Mayer v.3, *2*, 121–41
Structure of personal income taxation and income support Nick Morris v.3, *3*, 210–18
supplementary benefit v.7, *4*, 28–44; v.8, *4*, 1–14
SUTHERLAND, Alister
Capital transfer tax: adieu v.5, *3*, 68–83
Capital transfer tax: an obituary v.2, *3*, 37–51
Capital transfer tax and farming v.1, *2*, 51–65
Switch from domestic rates to the community charge in Scotland Gordon Hughes v.10, *3*, 1–12
SYMONS, Elizabeth
On the reform of the taxation of husband and wife v.5, *4*, 1–22
Reform of personal taxation v.7, *2*, 38–47
Symposium on local government finance: introduction John Kay v.3, *1*, 1–6

T

Take-up of supplementary benefit: gaps in the 'Safety Net'? Vanessa Fry and Graham Stark v.8, *4*, 1–14
Targeting of benefits: two approaches Andrew Dilnot, Graham Stark and Steven Webb v.8, *1*, 83–93
TAVERNE, Dick,
book review v.3, *1*, 65–6
Looking back v.4, *3*, 1–6
Tax, benefits and the incentive to seek work John Kay, Nick Morris and Neil Warren v.1, *4*, 8–25

tax changes
and price indices v.1, *1*, 60–4
revenue effects v.7, *1*, 51–60
tax cuts v.7, *1*, 1–10; v.9, *4*, 70–92, 93–107
Tax evasion and avoidance on earned income: some survey evidence C.V. Brown, E.J. Levin, P.J. Rosa and D.T. Ulph v.5, *3*, 1–22
Tax policy and management: the role of the Inland Revenue Leonard Beighton v.8, *1*, 1–16
tax progressivity v.6, *2*, 61–6
Tax rates and price levels in the European motor industry Andy Murfin v.4, *1*, 44–7
Tax reform in context: a strategy for the 1990s (farewell lecture) John Kay v.7, *4*, 1–17
Tax reform in Ireland Miriam Hederman O'Brien v.5, *4*, 30–43
Tax shields and savings with life assurance companies and pension funds in the United Kingdom Michael Beenstock v.4, *3*, 62–74
Tax system and distribution 1978–1983 Andrew Dilnot and Nick Morris v.4, *2* 54–64
tax thresholds v.5, *1*, 32–4
Tax treatment of marriage: what has the Chancellor really achieved? Bill Robinson and Graham Stark v.9, *2*, 48–56
Taxation, authority and discretion (report of first IFS residential conference) Malcolm Gammie and John Kay v.4, *3*, 46–61
Taxation of husband and wife: a view of the debate in the Green Paper John Kay and C. Sandler v.3, *3*, 173–87
Taxation of husband and wife: equity, efficiency and female labour supply Christine Greenhalgh v.2, *2*, 18–32
Taxation of husband and wife: lessons from Europe Nicola Spencer v.7, *3*, 83–90
Taxation of the family Nick Morris and Neil Warren v.2, *1*, 26–46
tax-based incomes policies v.3, *1*, 47–64
Tax-based incomes policies: will they work? have they worked? Pierella Paci v.9, *2*, 81–94
Taxes, benefits and the distribution of income 1968–83 Nick Morris and Ian Preston v.7, *4*, 18–27
Taxpayers' capital: the public sector balance sheet Andrew Britton v.8, *2*, 24–34
Tax-privileged government debt: low coupon gilts Michael Saunders v.8, *2*, 86–108
telecommunications
BT v.9, *3*, 54–67
cable policy v.4, *3*, 29–45
competition v.7, *3*, 41–66
private branch exchanges v.7, *3*, 41–66
total factor productivity v.9, *3*, 54–67

television franchising v.6, *1*, 17–32; v.10, *1*, 17–31
Ten years of Mrs Thatcher: the distributional consequences Paul Johnson and Graham Stark v.10, *2*, 29–37
tendering, competitive v.7, *4*, 69–87; v.8, *3*, 49–58; v.8, *4*, 39–54
Thatcher, Margaret v.7, *2*, 48–53; v.10, *2*, 29–37
THOMPSON, David
  Airports policy White Paper v.6, *4*, 30–41
  British Gas v.6, *4*, 1–20
  Competition and efficiency in refuse collection v.9, *1*, 86–90
  Competition in electricty supply v.7, *1*, 11–33
  Competitive tendering and efficiency v.7, *4*, 69–87
  Deregulating express coaches v.7, *4*, 45–68
  Energy policy and the role of the State in the market for energy v.9, *1*, 41–61
  Impact of competitive tendering on the costs of hospital domestic services v.8, *4*, 39–54
  Nationalised industry performance v.8, *1*, 48–82
  Partial integration v.8, *1*, 24–47
  Stansted v.7, *3*, 76–82
  Vertical separation and price discrimination v.10, *4*, 83–103
TILEY, John *General anti-avoidance provisions* v.4, *1*, 24–8
TOKER, Saadet *Vertical separation and price discrimination* v.10, *4*, 83–103
Top-rate tax cuts and incentives: some empirical evidence Andrew Dilnot and Michael Kell, v.9, *4*, 70–92
TOPHAM, Neville *Incidence of Grants-in-Aid* v.3, *3*, 199–209
Trade unions, wages and taxation John Creedy and Ian M. McDonald v.10, *3*, 50–9
transferable tax allowances v.9, *1*, 29–40
Transferable tax allowances John Kay v.6, *2*, 67–70
TRAVERS, Tony *Block grant* v.3, *1*, 11–22
Treasury and Civil Service Select Committee v.4, *1*, 1–13
TRENGOVE, Chris *Measuring airline efficiency* v.7, *1*, 61–81
Turning the clock back? Henry Neuberger v.4, *2*, 43–53

U

UK cable policy in the eighties Cento Veljanovski v.4, *3*, 29–45
UK industry in the eighties Sir Arthur Knight v.2, *1*, 1–14
ULPH, David *Tax evasion and avoidance on earned income* v.5, *3*, 1–22
unemployment
  benefits v.4, *1*, 66–79
  and Budget v.7, *2*, 11–20
  Exchequer costs v.2, *3*, 10–19
  male v.8, *3*, 1–16

trap v.5, *1*, 32–4
United States of America
airline deregulation v.4, *3*, 7–22
anti-trust v.6, *1*, 59–69
avoidance legislation v.6, *4*, 66–76

V

Valuation of power stations by the Modern Equivalent Asset method David Heald v.10, *2*, 86–108
value added tax v.6, *1*, 1–16
VAN KEMPEN, Jan *Business purpose test* v.6, *3*, 66–76
VELJANOVSKI, Cento *UK cable policy in the eighties* v.4, *3*, 29–45
Vertical restraints George Hay v.6, *3*, 37–50
Vertical separation and price discrimination: cellular phones in the UK Paul Geroski, David Thompson and Saadet Toker v.10, *4*, 83–103
VICKERS, John *Economics of predatory practices* v.6, *3*, 24–36
VLAHOS, Kiriakos
Evaluation of the long-term effects on UK electricity prices following privatisation v.10, *4*, 104–16
Evaluation of the nuclear constraint in a privatised electricity supply industry v.10, *1*, 41–52

W

Wage indexation in Australia and the role of a Gross Earnings Deflator Neil Warren v.1, *3*, 60–4
wages v.10, *3*, 50–9
WAGSTAFF, Adam *Efficiency measurement in the public sector* v.10, *1*, 72–97
WALKER, Ian
1987 Budget in perspective v.8, *2*, 48–57
On the reform of the taxation of husband and wife v.5, *4*, 1–22
Reform of personal taxation v.7, *2*, 38–47
WARREN, Neil
Reduced rate band v.1, *3*, 34–43
Tax, benefits and the incentive to seek work v.1, *4*, 8–25
Taxation of the family v.2, *1*, 26–46
Wage indexation in Australia and the role of a Gross Earnings Deflator v.1, *3*, 60–4
WATERSON, Michael *Lessons for competition policy from industrial economic theory* v.6, *1*, 49–58
WATSON, Sheila *Consequences of the abolition of the Inner London Education Authority* v.9, *3*, 68–85
WEBB, Steven
Counting people with low incomes v.10, *4*, 66–82

Fiscal privilege and financial assets v.9, *4*, 51–69
1987 Budget in perspective v.8, *2*, 48–57
1988 Budget and the structure of personal taxation v.9, *2*, 38–47
1988 social security reforms v.9, *3*, 28–53
Reforming National Insurance contributions v.9, *4*, 1–24
Reforming National Insurance contributions: a progress report v.10, *2*, 38–47
Targeting of benefits v.8, *1*, 83–93
WESTLAKE, Melvyn *Need for budgetary reform* v.1, *1*, 51–9
What do we know about the black economy? Andrew Dilnot and Nick Morris v.2, *1*, 58–73
What future for capital gains tax? John King v.6, *2*, 71–7
What has Britain's growth rate really been? John Kay and Nick Morris v.1, *4*, 44–8
What is the public sector worth? John Hills v.5, *1*, 18–31
What price equality? the costs of changing the age of retirement Beth Hammond and Nick Morris v.7, *3*, 25–40
WHITE, Stuart *Demographic influences on public spending* v.10, *2*, 48–65
Whitehall and Westminster: an outsider's view Sir John Hoskyns v.3, *3*, 162–72
Wider share ownership programme Paul Grout v.8, *3*, 59–74
Will the 1988 income tax cuts either increase work incentives or raise more revenue? Chuck Brown v.9, *4*, 93–107
women
and family earnings v.5, *3*, 56–61
and family taxation v.2, *1*, 26–46
labour supply v.2, *2*, 18–32
see also marriage
women's work v.8, *3*, 1–16
World Bank v.4, *2*, 8–18
Would a higher fiscal deficit stimulate the economy? K. Alec Chrystal and Kevin Dowd v.8, *1*, 17–23
WRIGHT, Mike *Buy-outs and the privatisation of National Bus* v.7, *3*, 1–24